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From:

Sent: Tuesday, March 01, 2011 2:37:26 PM

To:

Cc:

Subject: RE: 1441 Withholding - Investor 60 Day Letter/Form 870

The 60 day letter should not be a no change and the associated Form 870-P should not be signed by a limited partner. The letter should reflect and determine the partnership's withholding liability, in addition to the source and amount of domestic income allocated to foreign partners. Only the partnership itself, acting through a general partner signing on its own behalf, can agree that it has a withholding liability and pay the tax. The limited partner's agreement would be effectively meaningless absent the partnership itself agreeing to its withholding liability.

